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IN THE HIGH COURT OF KARNATAKA AT BANGALORE

DATED THIS THE 4TH DAY OF JUNE 1998

BEFORE

THE HON'BLE MR.JUSTICE V.K.SINGHAL

WRIT PETITION NO. 18276 OF 1994

BETWEEN:

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M/s S.T.M.S.Industries,  
Budnahatti, Bellary Road,  
Challakere,

rep.by its Partner

Sri B.Tippeswamy,

aged 36 years,

S/o Sri B.Veeranna,

R/o Challakere.

..Petitioner.

(By M/s M.R.Naik, )

AND:

1. State of Karnataka,

by its Secretary,

Department of Industries & Commerce,

Vidhana Soudha,

Bangalore-1.

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2. The Assistant Commissioner  
of Commercial Taxes,  
Challakere,  
Chitradurga District. ..Respondents.

(By Smt. S.Sujatha, HCGP)

Writ Petition is filed under Articles 226 and 227 of the Constitution of India with an affidavit praying to declare that purchase of raw-materials and use of the same for decortication and also mfr. of edible oil in the small scale industrial units are entitled to benefits under the Gazette Notification dtd.30.3.83 issued in exercise of the powers under K.S.T.Act etc.,

Writ Petition is coming on for Orders this day, the Court made the following:

O R D E R

The question as to whether the petitioner is eligible for exemption is to be determined by the Assessing Authority. The assessment year 1993-94 has already come to an end and final assessment could be made. The petitioner may appear before the assessing Authority on 22.6.1998 and

and would satisfy the authority as to whether he is entitled for exemption. If it is found that the petitioner is eligible for exemption it will be given and if it is found that the petitioner is not entitled for exemption, tax will be levied which the petitioner would be free to challenge in appeal. Till 22.6.98 the recovery proceedings would not be taken.

Writ Petition is disposed of with the above observations.

Sd/-JUDGE.

HK

r.by; L. 19/8/98

c.by; B

(copy)

W

Assistant Registrar  
H. H. Court of Enquiry,  
Bangalore-560 001.

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20-10-98



